



## **FINANCIAL STATEMENTS FOR THE PERIOD 31 January 2022 to 31 MARCH 2023**

**M13 YOUTH PROJECT**  
Registered Charity No. 1197730



*Coverdale Lads' Group Fifth Anniversary Celebrations*

# M13 YOUTH PROJECT

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**Reference and administrative information**

Charity Name: M13 Youth Project

Charity Number: 1197730

**Trustees** (at the date the report is approved)

Maxine Rawlings            Chair of Trustees

Timothy Craft            Treasurer

Adanna Lazz-Onyenobi

Louise Kenyon            Secretary

Matthew Harrison

Kane Willis            (appointed October 2022)

**Senior Management Team**

Helen Gatenby (Manager)

Gabriel Oyediwura (Senior Worker)

**Principal Office**

35 Portland Crescent

Longsight

Manchester

M13 0BU

**Independent Examiners**

Community Accountancy Service Limited

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**Bankers**

Co-operative Bank

101 Balloon Street

Manchester

M60 4EP

Triodos Bank

Deanery Road

Bristol

BS1 5AS

**Professional Advisors**

NatWest Mentors

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More information about our activities can be obtained from the M13 office; 0161 225 0201, via email, [info@m13youthproject.org.uk](mailto:info@m13youthproject.org.uk) or through our website, [www.m13youthproject.org.uk](http://www.m13youthproject.org.uk)

## Report of the trustees for the period 31<sup>st</sup> January 2022 to 31<sup>st</sup> March 2023

The trustees present their annual report and financial statements of the charity for the period 31<sup>st</sup> January 2022 to 31<sup>st</sup> March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).



Grove HAF Summer PlayScheme

### Introduction – An Old Organisation, a New CIO

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*“The most important change for me this year has been getting a job and M13 really helped me with that, especially the interview. It’s given me something to do, I really enjoy it and I’m earning legit money. I’ve learned new cooking skills and got my qualification in Food Hygiene. My time management has got better because of the job and I’m much more confident talking with my colleagues at work and customers.” Young man, 16yrs*

We are delighted that after 28 years of creative work with young people, M13 Youth Project has transitioned from an unincorporated charity to a CIO, No. 1197730. This change of legal structure (from an unincorporated to an incorporated charity) enables us to better serve the needs of young people through a more flexible, robust and responsive organisation.

The Trustees from the former charity oversaw the organisational change process, seeking agreement from the membership and staff – and they make up the founding Trustees of the new CIO, bringing with them their years of Trustee wisdom and experience, and creating stability during the transition.

The Charity Commission agreed our constitution and granted us CIO status at the end of January 2022. Then began the hard work of getting everything ready for us to start trading as the CIO, including: setting up new bank accounts, transitioning policies and procedures, liaising with funders and partners, re-directing payments, arranging insurance and, with the appropriate consents, transferring all our assets ‘overnight’ – including staff and insurance – from the former charity over to



the CIO to effect a 'seamless' transfer, so as not to interrupt our work with young people. We were very grateful for this.

We ended trading as the former charity at the close of play on 12<sup>th</sup> July 2022 and starting trading as M13 Youth Project, CIO No. 1197730 at start of work on 13<sup>th</sup> July 2022: and no youth work sessions were lost in the handling of the changeover! The Charity Commission actioned our request to close down the old Charity in October 2022.

This report summarises the work done during the eight and a half months from start of trading as the CIO, 13<sup>th</sup> July '22, through to 31<sup>st</sup> March '23.



*Coverdale HAF Summer PlayScheme – Outdoor Cooking*

## Objectives and Activities

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M13 Youth Project are very proud to have been creatively working together with young people in Ardwick since 1995, fostering fun, learning, action and change. We believe all young people can love, think, create, reflect, enjoy and take action to make a positive difference in the world; and we've been privileged to see young people developing these attributes and taking action to support themselves and others through many years of working creatively together. We work from an inclusive Christian value-base, using the principles and practices of youth work and informal education, supported by trauma-informed practices and interventions, to enable young people to: **feel safe, reconnect with their worth, develop resilience and resilient networks and to identify and achieve the things in their lives that have value and meaning to them.**

The Project was established by our current founder/manager, Dr Helen Gatenby, to offer inspiring activities, opportunities and vital support to young people in Ardwick. In 1998, we became a Registered Charity No. 1069401, took on more staff and began regular detached youth work, meeting young people in the places in the community they choose to hang out and developing further activities together from there. Through the years, the project has learned and grown: in 2018 taking on city-wide support of young dads and becoming lead partner of the A6 Youth & Play Partnership; in 2020 taking on the role of Strategic Lead for Detached Youth Work in the city; and in June 2022, pioneering detached youth work in Hulme.



*Lads' Residential in the Lake District – Caving and Cooking*

Our three main areas of work are:

- detached and developmental youth work and play work in Ardwick
- detached and developmental youth work and play work in Hulme
- support for young dads, their children and their partners.

Our main activities are:

- street-based detached youth work with children and young people in the community; and
- therapeutic conversation arising from our encounters, drawing on informal education practices

From these relationships and conversations, young people and workers together create:

- weekly drop-ins and groups
- trips and activities
- projects
- holiday playschemes
- residential stays away from Manchester
- sports and creative arts work and events
- life learning and training activities
- campaigns, forums and social action
- volunteering programmes
- one-to-one tailored support, mediation and counselling.

These activities and opportunities all meet the needs, interests and concerns of local children, young people and young parents. We work paying particular attention to the Christian principles of **love, welcome, grace and justice**.

### **Charitable Objectives**

The charity's objects are:

- (1) To act as a resource for young people up to the age of 25 living in Greater Manchester by providing advice and assistance and organising youth work and play activities, of a social, physical, educational, therapeutic and spiritual nature, as a means of:
  - (a) advancing in life and helping children, young people and young parents by developing their skills, capacities and capabilities to enable them to participate in and shape society as interdependent, mature, responsible and confident individuals;
  - (b) advancing education;
  - (c) relieving unemployment;
  - (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, sex, gender, mental or physical disability, ethnicity, poverty, environment, caring responsibilities or social and economic circumstances with a view to improving the conditions of life of such persons;
  - (e) promoting knowledge, mutual understanding and respect of the beliefs and practices of the Christian faith and of other major religious faiths and world views.
- (2) To do the above in accordance with Christian principles, beliefs and practices and in such a way that demonstrates Christian faith, grace, love, hope, forgiveness, mutual care and concern and that upholds the values of equality, justice, anti-oppression and the dignity and self-worth of the individual.
- (3) To fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the development of social, leisure and learning activities for children, young people, and young parents staffed by professional youth workers, which foster community, offer support and guidance and which promote fun, learning, action and change.



## A review of our achievements and performance: Highlights of the period

### Relationships, Conversation and Detached Youth Work

Relationships are the heart and soul of our work with young people – spending time in conversation and activity with young people in a variety of settings, developing humansing relationships characterised by trust, affirmation, appreciation, dignity, enjoyment and learning; where we work together on issues that are of importance to young people; and where workers and young people have fun, learn, take action and see positive change lived out, amongst ourselves and our communities.

If our relationships with young people can be described as the ‘heart and soul’ of our work, our ‘engine’ is ‘detached youth work’ – being available in the spaces and places in our communities where children and young people choose to spend their time. Detached youth work is our primary means of engagement with young people: purposefully spending time in our communities every day; meeting, listening to and talking with young people; and from there, developing further activities together, chosen by young people, such as: trips, group work, residentials, projects, workshops, accredited learning, volunteering, personal and community action. All our activities are young people-led; and support their learning about life.



*Coverdale Lads' Group Fifth Anniversary Celebrations & Reflections*

During this period, we **engaged with 700 children, young people and young parents** whose names we know - in detached youth work it's not always possible or appropriate to collect such information in the very early stages of building a relationship. This can be broken down into 593 unique participants in Ardwick, 93 in Hulme and 14 young dads. Of these, we have worked regularly and/or in some depth with 175 children, young people and young parents through frequent street-contact, significant conversations, weekly support groups and one-to-one support (either online, phone or face-to-face).

**Total Contacts: 700**

**Male identifying: 418**

**Female identifying: 282**



**Age Breakdown:**

0 – 4 yrs	1.5%
5 – 8 yrs	16%
9 – 12 yrs	35.1%
13 – 19 yrs	35.4%
20 – 25 yrs	2%
unknown	10%

**Ethnicity Breakdown:**

Asian Heritage	9.6%
African Diaspora Heritage	34%
Mixed Heritage	10.6%
British / European Heritage	18.4%
Prefer not to say	1.2%
Unknown	26.2%

**Our weekly timetable**

A typical work-week consisted of **10 street-based detached sessions** (7 in Ardwick, 3 in Hulme), **4 building-based group work sessions** (3 lads, 1 girls), **1 basketball session**, **1 football session** (Jan-Mar) and **2 young dads'/parents' sessions**. We delivered work through 36 (out of 38) weeks of this 'year', averaging 16.25 sessions per week.

Detached sessions were scheduled regularly at times young people were out and about after school and in the evening, at the following times:

Monday – 7pm-9pm

Tuesday – 3.30pm-6pm

Wednesday – 3.30pm-6pm and 7pm-9pm

Thursday – 3.30pm-6pm and 7pm-9pm

Friday – 3.30pm-6pm

**Through detached youth work and our outdoor play activities, staff spent approximately 1,580 worker hours out and about in our communities this year.**

From our street-based relational work, young people have developed the following building-based work together with us:

Monday – **Younger Lads Group** 4-6pm

Monday – **Football** 5-6.30pm (Jan – Mar)

Tuesday – **Coverdale Lads Group** 4.30pm-6.15pm

Tuesday – **Brunswick Older Lads Drop-In** 7.30pm-9.30pm

Wednesday – **Basketball** 4.30pm-6pm

Thursday – **Older Girls' Group** 7pm-9pm

Young Dads' drop-ins were held on Monday afternoons and 1-1 work was arranged at times to suit the young parents.

Over the course of the period we delivered the following:

**297** Detached sessions

**94** Lads' Group & Drop-In Sessions

**33** Girls' Group Sessions

**30** HAF Multi-Sports & Games sessions

**28** Basketball sessions

**26** Young Dads' Outreach Drop-Ins

**20** One-to-One support sessions

**13** Trips

**11** Football Sessions

**5** Project Sessions

**1** 3-day, 2-night lads' residential



*Girls' Mental Health Group Trips*

**Highlights of the Year** (in addition to all our detached youth and group work!)

<b>July</b>	<ul style="list-style-type: none"> <li>• We start trading as the CIO.</li> <li>• Our community-rooted detached youth work continues in Ardwick and Hulme, as does our Young Dads' Project from the work of the previous incarnation of M13 Youth Project.</li> </ul>
<b>July/ August</b>	<ul style="list-style-type: none"> <li>• Training, preparation and delivery of our Summer HAF Playscheme (Holiday Activity and Food) Programme in Ardwick, engaging 134 children aged 6-13yrs.</li> <li>• Brunswick Summer Pop-up Group</li> <li>• Alton Towers cross-area day trip</li> <li>• Ardwick Girls' Group mental health development day and sleepover</li> <li>• Gullivers' World Community day trip</li> <li>• Coverdale Lads' Group 5-yr Anniversary Celebration</li> <li>• Brunswick Lads' Group 3-day, 2-night Residential in the Lake District</li> </ul>
<b>September</b>	<ul style="list-style-type: none"> <li>• Return to 'normal' detached and groups after all the summer activities</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>• Lads' Cinema Trip to see 'The Woman King', exploring female stereotyping.</li> <li>• Brunswick Lads' Contact Theatre Trip to a Spoken word event, exploring masculinity, being a black man, racism, Empire, sense of identity.</li> <li>• Half-Term HAF Playscheme</li> <li>• 'Here and Now' Immersive/Participative Learning Drama, exploring internet grooming into radical activities</li> <li>• Girls' Contact Theatre trip to see 'Halo', exploring the protection and celebration of Black hair and hairstyles and young women's experience in schools in relation to their hair</li> <li>• Brunswick Lads' Sleepover, planned by the group</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>• Girls' Bonfire Night Fun</li> <li>• Older Girls' Mental Health night: meal out and trip to the Lowry to see Bombay Superstar</li> </ul>

	<ul style="list-style-type: none"> <li>Joint Lads' and Girls' trip to Contact to 20 Stories High; exploring the stories of working class and global majority young people</li> <li>Young Lads' Group trip to the cinema to see Black Panther: Wakanda Forever, exploring Black empowerment</li> <li>Joint Girls' and Lads' 'White Ribbon' Event, campaigning to end men's violence against women</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li>Girls' trip to Hope Mill Theatre to see Cinderella, exploring a new twist on an old tale</li> <li>Supporting Swinton Grove Community Christmas Lights Switch-on</li> <li>Cross-area M13 Christmas Party, food, drink, games, challenge and thoughtful seasonal provocations.</li> </ul>
<b>January</b>	<ul style="list-style-type: none"> <li>Received Youth Justice Sport Fund 3-month grant to maintain basketball work and set up weekly football session, supporting vulnerable young men</li> <li>Girls' group members attended StopWatch event, exploring young women's experience of the police and criminal justice system</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>Brunswick Lads' Group attend '#BlackBoyJoyGone' event at HOME, opening up conversations around mental health, trauma and finding strength through brotherhood.</li> <li>Brunswick Lads' Karting Trip, planned by the lads</li> <li>Joint Lads and Girls' trip to The Archertype – an 'archer Tag' arena, testing their nerve, aim and ingenuity</li> <li>Coverdale Lads' Chess Competition Event</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>Lots of staff training: MCC Racial Equity Conference; Radequal training (Safeguarding, Far Right and Incels Ideology awareness; critical thinking around Fake News and Conspiracy Theories); Youth at Risk NVQ L1 Training; Managing Challenging Behaviour.</li> </ul>



*Young Women's Mental Health Group Activities: Making Onigiri & Stress-busting*



### What Young People Say About Us

- *'At Girls' Group there's a sense of family, like my family is so busy...and they have their own thing. I'm not as much as included in like family stuff and I feel like when I come to the group there's always something going on, even if its' like cooking together, I don't get that with my family so it's like a nice kind of small family feeling'. Young woman, 17yrs old*
- *'M13 has definitely helped me whenever there's a problem in my life, for example the CV thing, getting a job and my existential crisis that happened...when I felt like I couldn't turn to anyone, suddenly I came here [M13 young women's group] AND I could turn to you [workers] and the other people here'. Young woman, 17yrs old*
- *M13 are always available to speak to all the time, they listen to us, as well as being very funny. Young man, 15yrs old*
- *I like how you can literally do whatever you want, you don't have to do anything here. It's not like you are told what to do, or forced to do stuff. It's a place to chill out, and that's important, especially if there's other aspects of your life where you can't do that. Young woman, 17yrs old*
- *I don't really need a therapist because I can speak to M13 workers. Young man, 15yrs old*



M13 Events: Summer BBQ & Christmas Party

- *Girls' group chatting together and sharing about our week definitely does help me; I feel like just talking is a good way to calm down a lot. And also going on trips and eating together and just doing group activities, it's like really nice things to do that you don't really do anywhere else. Young woman, 17yrs old*
- *What I like about M13 is that they always want the best for people that come to the youth clubs and you know you can talk to someone here about like anything you need to talk about. You can tell when someone wants the best for you, and that's what they want at M13, because they know where we're coming from and they know the background of the community. Young man, 14yrs old*



- *M13, you know, it's like a family. I came here when I was 15, I'm now 21, so I've been here for a while now. Obviously you make friends here for life. Also the youth workers are like friends also, they're big mentors in your life, they help you through anything you want help with, volunteering, CV-writing, preparing you for life, you know even things like driving and stuff like that, they'll help you any way they can. All the groups throughout M13 enjoy and love it and that's why we come back, because it helps us prepare for the future and enjoy our youth as well. **Young man, aged 21yrs***
- *M13 helped me a lot, building my confidence, like going on trips, go-karting and rick-climbing, I've never done these things before, so M13 has given me opportunities to go on trips and make new friends as well, which has been good for me, so I'm very thankful for M13. **Young man, aged 20yrs***



Coverdale HAF Summer PlayScheme – Ready for Winter Detached Work on the Streets

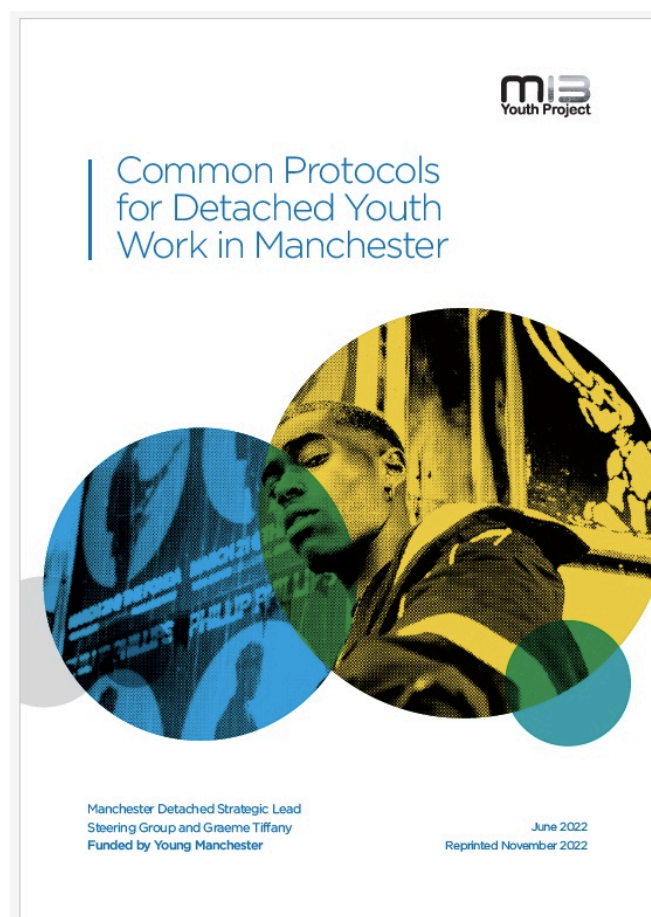
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## Strategic Organisational Development

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### The A6 Youth & Play Partnership

We continue to work with and value our effective and creative partnership with Anson Cabin and Levenshulme Youth Project, founder members the A6 Youth & Play Partnership; supporting each other and developing small projects with each other. We currently have two grants as a partnership: from Manchester City Council's Youth & Play Fund; and UKYouth's Thriving Minds fund.



### City-wide Strategic Lead for Detached Youth Work

M13 was awarded a continuation grant from Manchester City Council for Strategic Leadership work relating to detached youth work across the city. This has involved convening and leading a steering group of experienced detached youth workers and managers from Manchester projects; meeting to identify areas for learning; sharing our collective wisdom and experience; offering online and in-person training and development to both new and more experienced workers; supporting managers of detached youth work; and offering strategic support around policy and funding at city-wide level. In June 2022, we published the *Common Protocols for Detached Youth Work in Manchester*, developed in partnership with agencies and detached youth workers in Manchester and with Graeme Tiffany. Due to popular demand, we reprinted it in November.

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## Financial review

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We are pleased to have made the transition from a charity to a CIO, receiving the assets of the former charity, M13 Youth Project, on start of trading on 13<sup>th</sup> July 2022. This included: £195,729 of restricted funds; £147,372 of unrestricted and designated funds; and physical assets to be depreciated (see Note 10), including a minibus and computers, totalling £42,478. We are grateful to our bankers, accountant, funders, supporters and our administrator, Sally Jones, for work done and support given through this process.

We are grateful for another stable financial year, despite the financial pressure many continue to face. This has enabled us to maintain a consistent service to children and young people, offering regular, safe community-based detached youth work, play work and support groups to young people, as well as responding flexibly to young people's-specific needs.

We have maintained positive funding relationships with grant givers and donors through the transition, liaising with them about our continuation of the work of the former charity. Consequently, all funders with a commitment to supporting our work prior to the CIO change over have continued their funding relationship with us and we successfully attracted some new, short-term funding from the Youth Justice Sports Fund, via Street Games UK. Our funders continue to give us positive feedback on our work and reporting, for which we are very grateful.

The transfer explains our somewhat unusual end-of-period position of having an income of £100,534, and a much larger expenditure of £192,077. The 'deficit' is offset by the money transferred from the old charity, some of which was restricted grant income for the full year Apr22 – Mar-23, received by the old charity in the months from April – July '22 before the CIO started trading. The restricted grants transferred over show as opening balances in Note 15. Our resulting overall end of year fund balances are in line with those reported for the old charity in previous years.

Our largest expenditure was on staffing costs, enabling us to be more available to young people, in line with our principle that our staff are the most important resource we can offer young people. Second to this is money spent on youth and play work activities; and food represents a large portion of this expense.

We have inherited and carry forward Restricted Funds of £107,458, of which £31,415 represents fixed assets to be depreciated (the minibus and computers). Some of this is due to Covid restrictions preventing the previous charity from completing work; and, in liaison with funders, we have made provision to complete spend of these funds in the coming financial years.

In line with our policy, Trustees increased the Designated Redundancy and Notice Fund, to maintain it at the level needed to cover the Charity's obligations in the event of closure. At the period-end, this sat at £60,216. We are grateful once again that we have not had to use it.

In addition, at the end of the accounting period, we have a healthy General Fund balance of £83,884. At just over 4 months of projected annual costs (approx £252,000), this remains within our policy

level of retaining between 4 and 6 months' of running costs in general reserves, maintaining the project in a reasonable position to withstand further challenging financial times.

**Investment powers and policy**

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

**Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2023 was £83,884 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to between four and six months of charitable expenditure. The trustees consider that this level will provide stability for the project's work, being sufficient to: maintain the work in the event of an unexpected loss of income; keep workers employed (avoiding having to make quality staff redundant); and giving time to raise further funds.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

**Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

**Plans for Future Periods**

Subject to satisfactory funding arrangements, the Project will continue to provide detached, development and support work, drawing on the principles and practices of informal education together with children and young people in Ardwick and Hulme, and young parents city-wide, to meet their needs and to foster fun learning, action and change. We have a number of projects in the pipeline for the coming year, including; Summer HAF work, a BBQ, trips, sleepovers and a residential planned by young people and the ChangeMakers Project, in partnership with UKYouth.

**Structure, governance and management**

M13 Youth Project is registered with the Charity Commission as a Charitable Incorporated Organisation and is constituted under a trust deed dated 31 January 2022.

**Appointment of trustees**

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to the Project Manager.



**Trustee induction and training**

Most Trustees are already familiar with the work of the charity as a result of either their work within a partner organisation or as a volunteer, or their work in the local community. Additionally, new trustees familiarise themselves with the roles and responsibilities of Trustees as set out by the charity commission. Training is organised as the need arises and when identified.

**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24<sup>th</sup> May 2023 and signed on their behalf by Maxine Rawlings:

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Maxine Rawlings  
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
M13 YOUTH PROJECT  
REGISTERED CHARITY NO. 1197730**

I report on the accounts of the charity, for the period 31<sup>st</sup> January 2022 to 31<sup>st</sup> March 2023 which are set out on pages 18 to 27.

**Respective Responsibilities of trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: ..... *A.M. King* .....

AM King FCCA  
Date: 24<sup>th</sup> May 2023

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 31st JANUARY 2022 TO 31st MARCH 2023**  
**(including Income and Expenditure Account)**

		Unrestricted Funds	Restricted Funds	Total Funds Period 31.01.22 to 31.03.23
	Further Details	£	£	£
<b>Income from:</b>				
Donations and legacies	(3)	2,108	-	2,108
Charitable Activities	(4)	9,582	86,649	96,231
Investment Income		1,943	-	1,943
Other		252	-	252
<b>Total</b>		<b>13,885</b>	<b>86,649</b>	<b>100,534</b>
<b>Expenditure on:</b>				
Charitable Activities	(5)	17,132	174,920	192,052
Other	(5)	25	-	25
<b>Total</b>		<b>17,157</b>	<b>174,920</b>	<b>192,077</b>
<b>Net income/(expenditure)</b>		<b>(3,272)</b>	<b>(88,271)</b>	<b>(91,543)</b>
Transfers between funds	(14)	-	-	-
<b>Net movement in funds</b>		<b>(3,272)</b>	<b>(88,271)</b>	<b>(91,543)</b>
<b>Reconciliation of funds</b>				
Funds transferred from M13 Youth Project 1069401	(14)	147,372	195,729	343,101
<b>Total funds carried forward</b>	(14)	<b>144,100</b>	<b>107,458</b>	<b>251,558</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 27 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	2023 £
<b>Fixed assets:</b>		
Tangible assets	(10)	31,415
Total fixed assets		<u>31,415</u>
<b>Current assets:</b>		
Debtors	(12)	50,134
Cash at Bank & in Hand		286,293
Total current assets		<u>336,427</u>
<b>Liabilities:</b>		
Creditors: Amounts falling due within one year	(13)	116,284
Net current assets or liabilities		<u>220,143</u>
Total assets less current liabilities		251,558
<b>Total net assets or liabilities</b>		<u><u>251,558</u></u>
<b>The funds of the charity:</b>		
Restricted income funds	(14)	107,458
Unrestricted income funds	(14)	144,100
<b>Total charity funds</b>		<u><u>251,558</u></u>

Approved by the trustees on 24th May 2023

Maxine Rawlings

Chair

Timothy Craft

Treasurer

The notes on pages 21 to 27 form part of these accounts.



## Statement of Cash Flows for the period ending 31st March 2023

## Reconciliation of net movement in funds to net cash flow from operating activities

	Period 31.01.22 to 31.03.23 £
Net movement in funds	(91,543)
Add back depreciation	8,646
Deduct investment income	(1,943)
Decrease/(increase) in debtors	(50,134)
Increase/(decrease) in creditors	116,284
<b>Net cash used in operating activities</b>	<b>(18,690)</b>
<b>Cash flows from investment activities:</b>	
Interest	1,943
Purchase of fixed assets	(1,698)
<b>Net cash provided by investing activities</b>	<b>245</b>
Increase/(decrease) in cash and cash equivalents during the year	(18,445)
Cash and cash equivalents transferred from M13 Youth Project 1069401	304,738
Cash and cash equivalents brought forward	-
<b>Cash and cash equivalents carried forward</b>	<b>286,293</b>

**Notes to the accounts for the period 31st January 2022 to 31st March 2023****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 25 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

The charity receives grants which are solely to be distributed to third parties. These grants do not form part of these accounts.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the type of expense.

The allocation of support and governance costs is analysed in note 8.

**(g) Costs of raising funds**

The charity does not have any costs of raising funds.

**Notes to the accounts for the period 31st January 2022 to 31st March 2023**

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(i) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers and equipment	33.33% on cost
Minibus	25% on cost

**(j) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(k) Pensions**

The charity currently administers contributions to a pension scheme on behalf of individuals.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil.

**3. Donations and Legacies**

	<b>Unrestricted Period 31.01.22 to 31.03.23 £</b>	<b>Restricted Period 31.01.22 to 31.03.23 £</b>	<b>Total Funds Period 31.01.22 to 31.03.23 £</b>
Donations	2,063	-	2,063
Gift Aid	45	-	45
	<u>2,108</u>	<u>-</u>	<u>2,108</u>

## Notes to the accounts for the period 31st January 2022 to 31st March 2023

## 4. Income from charitable activities

	Unrestricted Period 31.01.22 to 31.03.23 £	Restricted Period 31.01.22 to 31.03.23 £	Total Funds Period 31.01.22 to 31.03.23 £
Fees	8,538	-	8,538
Income from Young People	1,044	-	1,044
Restricted grants:			
Manchester City Council - Hulme	-	29,331	29,331
Manchester City Council - Radequal	-	3,860	3,860
The Pilgrim Trust	-	30,000	30,000
Youth Justice Sport Fund	-	10,958	10,958
Your Housing Group	-	12,000	12,000
BBC Children in Need Additional Grant	-	500	500
	<u>9,582</u>	<u>86,649</u>	<u>96,231</u>

## 5. Expenditure

	Youth Activities £	Period 31.01.22 to 31.03.23 £
<b>Expenditure on charitable activities:</b>		
Employment Costs	136,980	136,980
Training	1,057	1,057
External Organisation/Partner Support Costs	3,313	3,313
Sessional Salaries	4,340	4,340
Youth Work, Activities and Trips	28,434	28,434
Publicity	231	231
DBS Checks	114	114
Hospitality	408	408
Subscriptions	132	132
Volunteer Expenses	408	408
Minor Equipment	121	121
Staff Travel and subsistence	531	531
Rent	3,600	3,600
Staff Uniform	195	195
Telephone	318	318
Insurance	952	952
Governance and support costs	1,679	1,679
Post, Printing & Stationery	593	593
Depreciation	8,646	8,646
	<u>192,052</u>	<u>192,052</u>
<b>Other expenditure:</b>		
General expenses	25	25
	<u>25</u>	<u>25</u>
	<u>192,077</u>	<u>192,077</u>
Unrestricted funds		17,157
Restricted funds		<u>174,920</u>
		<u>192,077</u>

## Notes to the accounts for the period 31st January 2022 to 31st March 2023

**6. Analysis of expenditure on charitable activities**

As per note 5.

**7. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	<b>General Support</b>	<b>Governance</b>	<b>Total</b>	<b>Basis of apportionment</b>
Book-keeping	203	-	203	type of expense
HR Support	612	-	612	type of expense
Trustee Hospitality	-	54	54	type of expense
Accountancy Fees	-	810	810	type of expense
	<u>815</u>	<u>864</u>	<u>1,679</u>	

**8. Analysis of staff costs**

	<b>Period 31.01.22 to 31.03.23 £</b>
Wages and Salaries	128,834
Redundancy	-
Holiday Pay Accrual Adjustment	750
Social Security Costs	4,457
Pension Costs	<u>7,279</u>
	<u>141,320</u>
Support costs	-
Charitable activities	<u>141,320</u>
	<u>141,320</u>

The average number of employees during the period was 9.

The charity considers its key management personnel comprises the trustees and Project Manager. The total employment benefits, including employer pension contributions of the key management personnel were £33,653. No employees have benefits in excess of £60,000.

**9. Independent Examiner Fees**

	<b>Period 31.01.22 to 31.03.23 £</b>
Independent examination fees	<u>810</u>
	<u>810</u>



## Notes to the accounts for the period 31st January 2022 to 31st March 2023

**10. Tangible Fixed Assets**

	Minibus	Computers & Equipment	Total
Cost	£	£	£
Transferred from M13 Youth Project 1069401	39,950	2,528	42,478
Additions	-	1,698	1,698
At 31st March 2023	39,950	4,226	44,176
<b>Depreciation</b>			
Transferred from M13 Youth Project 1069401	2,500	1,615	4,115
Charge for Year	7,450	1,196	8,646
At 31st March 2023	9,950	2,811	12,761
<b>NET BOOK VALUE</b>			
At 31st March 2023	30,000	1,415	31,415

**11. Stocks**

The charity did not hold any stocks at the year end.

**12. Analysis of debtors**

	2023
	£
Debtors	46,161
Prepayments	2,713
Other debtors	1,260
	50,134

Debtors and prepayments related to unrestricted funds £6,250 and restricted funds £43,884.

**13. Creditors: amounts falling due within one year**

	2023
	£
Creditors	58,409
Short-term compensated absences (holiday pay)	2,300
Deferred Income	54,765
Other creditors and accruals	810
	116,284

**14. Deferred income**

Deferred income comprises grants received in advance

Amount deferred in year	54,765
Balance at 31 March 2023	54,765

## Notes to the accounts for the period 31st January 2022 to 31st March 2023

## 15. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Transferred from M13 Youth Project 1069401	Incoming Resources	Resources Expended	Transfers	Balance at 31.03.23
	£	£	£	£	£
General Fund	90,007	13,885	(17,157)	(2,851)	83,884
Designated Fund	57,365	-	-	2,851	60,216
	147,372	13,885	(17,157)	-	144,100

## Name of unrestricted fund:

General Fund

Designated Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For redundancy provision

## Analysis of movements in restricted funds

	Transferred from M13 Youth Project 1069401	Incoming Resources	Resources Expended	Transfers	Balance at 31.03.23
	£	£	£	£	£
Manchester City Council Youth & Play	29,944	-	(29,944)	-	-
Manchester City Council SL Detached	12,437	-	(9,392)	-	3,045
DCMS Youth Investment Fund	41,062	-	(9,647)	-	31,415
Young Manchester - MCHH Thrive	3,049	-	-	-	3,049
Young Manchester - COSA Voice	4,356	-	-	-	4,356
Young Manchester - Holiday Buzz	745	-	(745)	-	-
Manchester Active - HAF	15,747	-	(15,747)	-	-
Young Manchester - Adventure Fund	2,393	-	(1,542)	-	851
Young Manchester - Covid Recovery Fund	9,425	-	(720)	-	8,705
Young Manchester - SL Detached	8,824	-	(11)	-	8,813
Young Manchester - Youth & Play	93	-	(93)	-	-
Manchester City Council - Hulme	(920)	29,331	(24,034)	-	4,377
Manchester City Council - Radequal	3,231	3,860	(7,091)	-	-
The Pilgrim Trust	(7,253)	30,000	(22,656)	-	91
Youth Justice Sport Fund	-	10,958	(10,958)	-	-
John Grant Davies Trust	3,000	-	-	-	3,000
Peter Kershaw Trust	3,430	-	-	-	3,430
MCC Youth Fund Small Grants	4,506	-	-	-	4,506
Your Housing Group	(2,816)	12,000	(8,591)	-	593
BBC Children in Need	7,505	-	(7,505)	-	-
BBC Children in Need Additional Grant	-	500	(500)	-	-
MCC - Public Health	51,585	-	(25,685)	-	25,900
Young Manchester - KCYPS	5,327	-	-	-	5,327
Youth Endowment Fund	59	-	(59)	-	-
	195,729	86,649	(174,920)	-	107,458

## Notes to the accounts for the period 31st January 2022 to 31st March 2023

**Name of restricted fund:**

Manchester City Council Youth & Play  
 Manchester City Council SL Detached  
 DCMS Youth Investment Fund

Young Manchester - MCHH Thrive  
 Young Manchester - COSA Voice  
 Young Manchester - Holiday Buzz  
 Manchester Active - HAF  
 Young Manchester - Adventure Fund  
 Young Manchester - Covid Recovery Fund

Young Manchester - SL Detached  
 Young Manchester - Youth & Play  
 Manchester City Council - Hulme  
 Manchester City Council - Radequal  
 The Pilgrim Trust

Youth Justice Sport Fund  
 John Grant Davies Trust  
 Peter Kershaw Trust  
 MCC Youth Fund Small Grants  
 Your Housing Group  
 BBC Children in Need  
 BBC Children in Need Additional Grant  
 MCC - Public Health  
 Young Manchester - KCYPS

Youth Endowment Fund

**Description, nature and purpose of the fund**

for youth and play work with young people in Ardwick.  
 for work as the Strategic Lead for Detached Youth Work in Manchester.  
 to purchase equipment for use with young people. The balance on this fund represents future depreciation.  
 for mental health and well-being youth work with young people in Ardwick.  
 for youth-led activity, youth voice and social action work.  
 for holiday activities for young people in Ardwick.  
 for holiday activities and food for children and young people in Ardwick.  
 for outdoor learning activities for young people in Ardwick.  
 for infrastructure development work for the A6 Youth and Play partnership organisations.  
 for work as the Strategic Lead for Detached Youth Work in Manchester.  
 for youth and play work with young people in Ardwick.  
 for detached youth work with young people in Hulme.  
 for work with young people in Ardwick around Hateful Extremism.  
 for work with young people in Ardwick around mental health and well-being.  
 using sport to engage and work with young men.  
 for work with Ardwick young men around mental and physical well-being.  
 for work with young people in Coverdale.  
 for work with young people across the A6 partnership.  
 for work with young people in Grove Village.  
 for work with young men in Ardwick.  
 additional "cost of living" support grant.  
 for city-wide work with young dads and their families.  
 for work to keep children and young people in Ardwick safe from the impact of violence.  
 for detached youth work support during the Covid Pandemic for young people in Ardwick.

**16. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	31,415	31,415
Cash at bank and in hand	80,744	60,216	145,333	286,293
Other net current assets/(liabilities)	3,140	-	(69,290)	(66,150)
<b>Total</b>	<b>83,884</b>	<b>60,216</b>	<b>107,458</b>	<b>251,558</b>

**Income and Expenditure Account**  
**Period 31st January 2022 to 31st March 2023**

	Period 31.01.22 to 31.03.23 £
<b>Income</b>	
Investment Income	1,943
Other	252
Donations	2,063
Gift Aid	45
Fees	8,538
Income from Young People	1,044
Restricted grants:	
Manchester City Council - Hulme	29,331
Manchester City Council - Radequal	3,860
The Pilgrim Trust	30,000
Youth Justice Sport Fund	10,958
Your Housing Group	12,000
BBC Children in Need Additional Grant	500
<b>Total Income</b>	<b>100,534</b>
<b>Expenditure</b>	
Employment Costs	136,980
Training	1,057
External Organisation/Partner Support Costs	3,313
Sessional Salaries	4,340
Youth Work, Activities and Trips	28,434
Publicity	231
DBS Checks	114
Hospitality	408
Subscriptions	132
Volunteer Expenses	408
Minor Equipment	121
Staff Travel and subsistence	531
Rent	3,600
Staff Uniform	195
Telephone	318
Insurance	952
Governance and support costs	1,679
Post, Printing & Stationery	593
Depreciation	8,646
General expenses	25
<b>Total Expenditure</b>	<b>192,077</b>
<b>Surplus/(deficit for year)</b>	<b>(91,543)</b>